

Bureau of Alcohol, Tobacco and Firearms, Treasury

§ 19.822

(7) Serial number of the applicable record of tax determination; and

(8) For distilled spirits containing eligible wine or eligible flavors, the effective tax rate.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207); Sec. 201 Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

[T.D. ATF-297, 55 FR 18065, Apr. 30, 1990, as amended by T.D. ATF-379, 61 FR 31426, June 20, 1996]

SUBMISSION OF FORMS AND REPORTS

§ 19.791 Submission of transaction forms.

Completed copies of transaction forms which must be submitted to the regional director (compliance) under the provisions of this part shall be submitted by the proprietor no later than the close of business the third business day succeeding the day of the transaction as provided by this part and by instructions on the individual forms.

(Sec. 807, Pub. L. 97-39, 93 Stat. 284 (26 U.S.C. 5207))

§ 19.792 Reports.

(a) Reports required by this section shall be prepared as of the end of the applicable reporting period. The original shall be submitted to the regional director (compliance) and a copy retained by the proprietor.

(b) Proprietors shall submit the following summary reports of their operations:

Title	Form No.	Reporting period
(1) Production report	5110.40	Monthly.
(2) Storage report	5110.11	Do.
(3) Processing reports—		
(i) Manufacture/bottling	5110.28	Do.
(ii) Denaturation (including articles).	5110.43	Do.

(c) All reports required by this part shall be prepared and submitted to the regional director (compliance) not later than the 15th day of the month

following the close of the reporting period.

(Approved by the Office of Management and Budget under control number 1512-0198)

(Sec. 807, Pub. L. 96-39, 98 Stat. 284 (26 U.S.C. 5207))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-206, 50 FR 23953, June 7, 1985]

Subpart X—Production of Vinegar by the Vaporizing Process

SCOPE OF SUBPART

§ 19.821 Production of vinegar by the vaporizing process.

The regulations in this subpart relate to the production of vinegar by the vaporizing process. The regulations cover requirements governing the location, qualification, changes after qualification, construction, equipment, plant operations and records of operations at vinegar plants. Except where incorporated by reference, the provisions of subpart A through W and subpart Y of this part do not apply to vinegar plants using the vaporizing process. The following provisions of this part shall apply to this subpart: the meaning of terms, § 19.11; other businesses, § 19.68; right of entry and examination, § 19.81; furnishing facilities and assistance, § 19.86; restrictions as to location, § 19.131; registry of stills, § 19.169; and maintenance and preservation of records, § 19.723.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1390, as amended, 1391, as amended (26 U.S.C. 5501-5505))

QUALIFICATION DOCUMENTS

§ 19.822 Application.

Each person, before commencing the business of manufacturing vinegar by the vaporizing process shall make written application to the regional director (compliance). The application will include:

(a) The applicant's name and principal business address (including the plant address if different from the principal business address);

(b) Description of the extent of the premises;

(c) Description of the type of operations to be conducted; and

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(d) Description of the stills including the name and residence of the owner, the kind of still, its capacity and the purpose for which it was set up.

The applicant shall receive and approved application from the regional director (compliance) prior to commencing business.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1390, as amended, (26 U.S.C. 5502))

§ 19.823 Changes after original qualification.

When there is a change in the information recorded in the original approved application, the proprietor shall make a written notice of the change to the regional director (compliance). The notice will identify the change and the effective date of the change.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1390, as amended, (26 U.S.C. 5502))

§ 19.824 Notice of permanent discontinuance of business.

A proprietor who intends to permanently discontinue operations shall make written notice to the regional director (compliance). The proprietor shall include in the notice a statement of the status of the stills.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1390, as amended, (26 U.S.C. 5502))

CONSTRUCTION AND EQUIPMENT

§ 19.825 Construction and equipment.

A proprietor of a vinegar plant shall construct and equip the vinegar plant so that—

(a) The distilled spirits vapors that are separated by the vaporizing process from the mash produced by the manufacturer are condensed only by introducing them into the water or other liquid used in making the vinegar; and

(b) The distilled spirits produced can be accurately accounted for and are secure from unlawful removal from the premises or from unauthorized use.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1390, as amended, (26 U.S.C. 5502))

PLANT OPERATIONS

§ 19.826 Authorized operations.

Vinegar manufacturers qualified under this subpart are authorized to—

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(a) Produce vinegar only by the vaporizing process; and

(b) Produce distilled spirits of 30 degrees of proof or less only for use in the manufacture of vinegar on the vinegar plant premises.

§ 19.827 Conduct of operations.

Vinegar manufacturers qualified under this subpart may—

(a) Separate by a vaporizing process the distilled spirits from the mash produced by him; and

(b) Condense the distilled spirits vapors by introducing them into the water or other liquid used in making the vinegar.

§ 19.828 Removals from the premises.

No person shall remove from the vinegar plant premises vinegar or other fluid or material containing more than 2% alcohol by volume.

RECORDS

§ 19.829 Daily records.

Each manufacturer of vinegar by the vaporizing process shall keep accurate and complete daily records of production operations that include—

(a) The kind and quantity of fermenting or distilling materials received on the premises;

(b) The kind and quantity of materials fermented or mashed;

(c) The proof gallons of distilled spirits produced;

(d) The proof gallons of distilled spirits used in the manufacture of vinegar;

(e) The wine gallons of vinegar produced; and

(f) The wine gallons of vinegar removed from the premises.

Separate government records need not be kept as long as commercial records contain all the required information.

ADMINISTRATIVE AND MISCELLANEOUS

§ 19.830 Application of distilled spirits tax.

The internal revenue tax must be paid on any distilled spirits produced in or removed from the premises of a vinegar plant in violation of law or this subpart.